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CITY OF DETROIT

DETROIT RESOURCE MANAGEMENT SYSTEM (DRMS)

GAP ANALYSIS

APPENDIX A: GAP ANALYSIS MATRIX

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GAP ANALYSIS MATRIX DESCRIPTION

The gap analysis matrix table columns are described below.

- **Process** - The specific module within the Oracle Financial Application. Some items in the matrix affect all of the Oracle Financial Modules; these items are identified in the matrix with an "Across Module" process.

- **Sub-Process** - The activities that comprise the Oracle processes.

- **Process Tasks Statements** – A description of the tasks required by the City of Detroit for each sub-processes.

- **Gap Description** - A description of the deficiency in performing required tasks through the DRMS Oracle application. Gaps are identified with the following categories:

- **Solution Recommendation** - A description of the recommended steps in performing the required tasks through the DRMS Oracle application.

Table 1. DRMS Gap Analysis Matrix
Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
1. Purchasing	Purchase Orders, Requisitions	Ability to generate purchase orders based on requisitions.	Users create purchase orders using Oracle's *AutoCreate PO* form. This form is used to source requisition lines and to create purchase orders from on-line purchase requisitions. For purchase orders with paper requisitions or without an online requisition, the user will use Oracle's *Enter Purchase Orders* form.	**No Gap.**	
2. Purchasing	Purchase Orders, Requisitions	Ability to track purchase orders and requisitions across Recreation divisions including Forestry and Building Maintenance in accordance with internal guidelines and procedures.	Purchase orders and requisitions are tracked through the Oracle Government Purchasing (Oracle) *View Action History Screen*. This screen allows users to query purchase orders and requisitions according to the purchase order number, requisition number and date range. Additionally, Oracle provides reports that summarize the purchase orders and requisitions processed for a specific department.	**No Gap.**	
3.					

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Purchasing	Purchase Orders, Requisitions	Ability to receive notification if a purchase order is rejected. This is necessary in order to avoid delays in expected shipments.	The approval decision is a manual process performed by the appropriate user by selecting the reject option *Approve Documents and Enter Signature Approvals Form*. If the Purchase Order approver rejects the purchase order, Oracle notifies the purchase order submitter through the *Notification Form.* When an approver and/or submitter signs on, Oracle automatically displays the *Notification Form.* This form provides the user with a summary of the status of outstanding items that need their attention.	**No Gap.**	
4. Purchasing	Purchase Orders, Requisitions	Ability to store and track the purchase orders of various statuses including open, closed, and active purchase orders in accordance with department policy.	Oracle provides a View Purchase Orders on-line inquiry form to store and track the current status of documents. Users can view various types of purchase orders by entering a variety of search criteria. Oracle displays a detailed account of the purchase orders, invoices, shipment schedules, and provides an option to review additional details such as price breaks, distributions, release	**No Gap.**	

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			distributions, and on-line requisitions. Users may also query on the standard input screens. For tracking active purchase orders, Oracle provides the Purchase Order Distribution Detail Report.		
5. Purchasing	Purchase Orders, Requisitions	Ability to correctly reserve and process requisitions based on available funding for the department issuing the requisition.	If there are sufficient funds available the application reserves the appropriate funds and processes the requisition. A user can also check the availability of funds for a specific requisition line. This procedure is initiated by choosing the *Check Funds* option in the *More* field of the *Requisition Line Zone* panel. A user can reserve funds by choosing the Action field on the Requisition Header Zone panel. If there are insufficient funds the application generates a message stating the "funds did not pass funds reservation."	**No Gap.**	
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Table 1. DRMS Gap Analysis Matrix
Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Purchasing	Procurement	Ability to process blanket purchase orders (BPO). A BPO specifies items and prices as negotiated with the supplier.	To process a BPO, the following fields have to be entered: • Start date • End date • Minimum units • Maximum units • Minimum dollar amount • Maximum dollar amount A purchase order release must be processed, for each purchase order in a BPO.	**No Gap.**	
7. Purchasing	Reporting	Ability to view a report that details: • Budget amount • Encumbrance Amount • Actual Amount • Funds Available This report is used by Division Heads and Superintendents to determine the financial status of departments. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the *Budget Funds Available Analysis* report. This report shows: • Budget Amount, • Encumbrance Amount, • Actual Amount • Funds Available • Total budget amount • Total Encumbrance amount • Total Actual Amount • Total Funds Available This report displays the dollar amounts, as indicated above, for each fund within the appropriation. This report is initiated by selecting	As per our discussion with users we noticed: • Encumbrance year-to-date amounts, actual amounts and funds available amounts are not consistent between the Budget Funds Available Analysis Report and the Funds Available Inquiry. • Actual year-to-date amounts are not consistent between the Budget Funds Available Analysis	As per our discussion with the DRMS team, the *Funds Available Inquiry* is correct. The *Funds Available Analysis* report provides inaccurate data. The source code for the report should be reviewed to identify and resolve the errors. In the short term, users can use the *Account Analysis (132-Char)* report. This report details: • Source Module • Source Category • Accounting Flexfield • Description • Source Item

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			General Ledger/ Request/ Standard/ Budget Funds Analysis Report. Additionally, summary information can be reviewed through Oracle's *Funds Available Inquiry*. This inquiry is displayed by selecting *Inquiry/ Account/ Balance Type: Actual.*	report and the Funds Available inquiry. Given these discrepancies, the user is unable to determine which data to rely on.	• Debits • Credits • Period Beginning Balance • Period Ending Balance This report displays the dollar amounts, as indicated above, for a specific fund. This report is initiated by using "Report Criteria" in the *Entry Item* field in the General Ledger module.
8. Purchasing	Reporting	Ability to view a report that shows the required details relating to encumbrances including: Requisition number, Vendor name, Reserved date, Item description, Quantity unit, Unit price, Amount, and Requisition subtotal dollar amount. This report is useful in planning purchase order processing. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the Encumbrances Detail Report. This report provides the following detail: • Requisition number • Vendor name • Reserved date • Item description • Quantity unit • Unit price • Entered Amount • Functional Amount • Requisition Subtotal	• Report does not populate the Vendor/Suppliers name in the *Source* column. • Report is not calculating the encumbrance amount correctly.	The source code of the report should be reviewed to identify the cause of the error. Our initial analysis indicated that the multiplication of unit price and quantity unit is incorrect. The above source code logic should be reviewed. Further tests should be performed to identify other errors.

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
9. Purchasing	Reporting	Ability to obtain detailed report of open encumbrance balances. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the Open Encumbrance Balance with Transaction Detail report through the General Ledger module.	The dollar amount of encumbrances is inaccurately stated in the "Open Encumbrance Balance" report.	This report is no longer available due to the errors. The source code of the logic should be reviewed to identify the cause of the error. Once corrected, the report should be tested to ensure it is working as intended.
10. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to control a credit memo by automatically applying the credit to the next payment scheduled.	The user creates a Credit Memo by entering a negative amount. The user could then match the Credit Memo to a future invoice to reduce the amount owed on that invoice. Oracle automatically deducts the amount of the credit memo from the invoice in the next batch of invoices received from the vendor.	**No Gap.**	
11. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to receive notification if an invoice is rejected. This is necessary in order to avoid potential delays in vendor payments.	An invoice approver rejects an invoice by selecting the "reject" option in the *Approve Documents and Enter Signature Approvals Form*. Oracle notifies the invoice submitter through the *Notification*	The submitter of an invoice is not notified if the invoice is rejected.	The source code/setup for the invoice approval process should be reviewed to identify the cause for the error. In the short term, users can use the Invoice on Hold Report. This report

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			Form that the invoice was rejected. When an approver and/or submitter signs on, Oracle automatically displays the *Notification Form* after displaying the *Oracle Government Purchasing banner Form*. This form provides the user with a summary of the status of outstanding items that need their attention.		provides detail information for the invoices that have not received approval, and therefore have not been paid.
12. Accounts Payable	Payment & Validation	Ability to control duplicate payments for recurring and non-recurring items.	Oracle will not allow a user to enter a duplicate document number for a vendor. If a user attempts to enter a duplicate document number, an error message is generated. Before payment is generated, the invoices must be matched to a purchase order. Oracle provides the option to perform matching between invoice, purchase order, receipt, and/or acceptance information to ensure that payment is only	Duplicate payments exist. It appears that invoices for the same payment of goods are entered twice using a unique character at the end of the original invoice number and payment is generated circumventing the matching criteria.	Per our discussion with the DRMS team procedures have been established to control duplicate payments. To eliminate duplicate payments: • The procedure for entering and paying invoices should be reviewed to determine if it is comprehensive. Appropriate changes should be made to the procedure as necessary. This procedure should be formally communicated to all of the departments. • The matching criteria within Oracle should be reviewed and tested to ensure it is working

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			applied for goods that have been ordered. If matching is setup and an invoice fails the matching criteria, Oracle will not begin the check generation process. .		properly.
13. Accounts Payable	Payment & Validation	Ability to track invoice payment by vendor name.	Oracle provides the Payment Overview screen to view all of the invoices that have been paid for a particular vendor.	It appears that users are not aware of the Payment Overview screen functionality.	The DRMS team provides extensive refresher training on all modules. Users should request training on invoice payments, specifically tracking and reporting, as it relates to Accounts Payable.
14. Accounts Payable	Payment & Validation	Ability to pay vendors in a timely manner.	Oracle begins the check generation process once the invoice is approved.	It appears that users are not fully aware of the procedure for paying vendors. Currently users wait for approval from divisions within the Finance department causing unnecessary delays in entering invoices. .	The procedure for paying vendors in a timely manner is established. The procedure for entering invoices should be reviewed and formally communicated to users.
15. Accounts Payable	Payment & Validation	Ability to track open and paid invoices that were entered in batch form.	The user can query for purchase and non-purchase order invoice batch names through Oracle, View	Per discussions with users, the batch names are created using the naming convention	The procedure for creating and entering batch names should be formally communicated across the departments

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			Invoice Batch Summary. Similarly, users can query on individual invoices.	as outlined in the procedure manual. It appears that Central Accounts Payable changes the batch name before the batch is entered into the application. As a result, users are unable to track invoices entered in batch form.	and Central Accounts Payable.
16. Accounts Receivable	Customer Payments	Ability to allow unique/flexible repayment plans.	Oracle provides a *Defined Payment Terms Form*. This form is used to specify: • Payment terms • Discount percentages • Split payments	**No Gap**.	
17. Accounts Receivable	Payment Collections	Ability to monitor overdue payments in an effort to track revenue collections.	Oracle provides a *Past Due Invoice Report*. This report details: • Invoice number • Invoice amount • Date due amount	**No Gap**.	

Table 1. DRMS Gap Analysis Matrix

Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
18. General Ledger	Chart of Accounts	Ability to define a chart of accounts to include fund, organization, project, object, appropriation, utility and function.	Oracle provides an Accounting Flexfield in General Ledger. Users may choose to structure the account segments to meet the needs of the City of Detroit. Each segment has the ability to have reporting attributes defined.	**No Gap.**	
19. General Ledger	Journal Entries, Revenues and Expenses	Ability to enter, update and validate journal entries on-line.	Oracle provides functionality to enter, update and validate journal entries on-line. Specifically, Oracle supports journal entry: • Allocation • Recurring • Reversing • Statistical • Foreign currency • Skeleton Users can perform journal entry on-line using manual journal entry, sub-ledger entry through the Journal Import interface, and spreadsheet entry through the Applications Desktop integrator. Oracle's on-line validation process immediately verifies: • Account combinations	**No Gap.**	

Table 1. DRMS Gap Analysis Matrix
Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			• Batch totals • Journal totals		
20. General Ledger	Journal Entries, Revenues and Expenses	Ability to correct journal entries on-line before final submission to the database.	Users have the option to allow suspense posting, If users setup the application to allow *Suspense Posting*" for unbalanced journal entries, Oracle automatically posts the difference between debits and credits to the default suspense account. If users setup the application to not allow suspense posting, Oracle requires the user to enter journal entries such that each journal entry balances by debits and credits before posting.	• When entering journal entries using manual journal entry, the application does not allow the users to simultaneously view credits and debits entered on the *Journal Entry Form*. Given this, the user does not have an opportunity to correct a journal entry before it is submitted. • The application accepts an imbalanced credit and debit entry. This entry is ultimately corrected through a reversal transaction.	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. It should be determined if Suspense Posting is activated. Per findings, the source code logic should be reviewed and the journal entry should be tested to ensure it is working according to specifications.
21. General Ledger	Journal Entries, Revenues and Expenses	Ability to view total dollar amount (roll-up amount) for accounts in accordance with procedure. This is used to determine the total expenditure.	Oracle provides the *Funds Available Inquiry*. The inquiry provides details for specific accounts including account number, budget dollar amount, encumbrance dollar amount, actual dollar amount, and funds available dollar amount.	The *Funds Available Inquiry* does not provide a total dollar amount (roll-up amount) for the funds available. Currently, the user manually calculates the total dollar amount based on each of the funds available account dollar amounts.	Management should review the need for the roll-up amount and determine if customization is necessary.

Table 1. DRMS Gap Analysis Matrix
Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
22. General Ledger	Cost Accounting	Ability to automatically perform year-end close.	After the first period of a new year is opened, Oracle provides the following functionality to perform year-end close: • Triggers the calculation of the retained earnings figure • Calculates the profit or loss • Sets all revenue and expense account balances to zero • Posts differences to the retained earnings account defined in the General Ledger setup	Per discussion with the users, additional training is necessary to learn this functionality.	The DRMS team provides extensive refresher training on all modules. Users should attend training on General Ledger year-end close.
23. General Ledger	Cost Accounting	Ability to view subledger details for encumbrances including purchase order numbers, requisition numbers, and vendor names.	Oracle provides the *General Ledger Inquiry* for encumbrances. Users have the option to view additional details for the encumbrance receipts by selecting the *Subledger Details* button.	In an attempt to view Subledger Details, the application generates the following error message: • "APP-08113: You cannot drill down this journal line. Verify that subledger drilldown is enabled and the journal originated from	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. It appears the error message is not generated when attempting to view the debit and credit Subledger Details for invoices. Given this, the setup tables for encumbrances should be reviewed to determine if the subledger drilldown

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Table 1. DRMS Gap Analysis Matrix
Recreation Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
				AP/AR subledger."	is enabled.
24. General Ledger	Cost Accounting	Ability to view consistent dollar amounts for debits, between the General Ledger and Account Payables Subledger Details.	For Subledger Details, the dollar amounts in General Ledger and Accounts Payable are consistent.	For Subledger Details, the dollar amounts are not consistent between General Ledger and Account Payables.	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. The source code logic should be reviewed to identify the cause of the error.

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
1. Purchasing	Purchase Orders, Requisitions	Ability to generate purchase orders based on requisitions.	Users create purchase orders using Oracle's *AutoCreate PO* form. This form is used to source requisition lines and to create purchase orders from on-line purchase requisitions. For purchase orders with paper requisitions or without a requisition, the user will use Oracle's *Enter Purchase Orders* form.	**No Gap.**	
2. Purchasing	Purchase Orders, Requisitions	Ability to track requisitions and purchase orders across the Health department for items that are less than $2000.	Purchase orders and requisitions are tracked through Oracle's *View Action History Screen*. This screen allows users to query on purchase orders and requisitions according to purchase order number, requisition number and date range. Additionally, Oracle provides reports that summarize the purchase orders and requisitions processed for a specific department.	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
3. Purchasing	Purchase Orders, Requisitions	Ability to receive notification if a purchase order is rejected. This is necessary in order to avoid delays in expected shipments.	The approval process in Oracle is user-defined and includes a rejection status for purchase orders. When a purchase order approver chooses a document approval action in the *Approve Documents and Enter Signature Approvals Form*, an option of "reject" is available. If the Purchase Order approver rejects the document indicating they do not want to approve it, Oracle notifies the purchase order submitter through the *Notification Form* that the purchase order was rejected. When an approver and/or submitter signs on, Oracle automatically displays the *Notification Form* after displaying the *Oracle Government Purchasing banner Form*. This form provides the user with a summary of the status of outstanding items that need their attention.	**No Gap.**	
4.					

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Purchasing	Purchase Orders, Requisitions	Ability to store and track purchase orders of various statuses including open, closed, and active in accordance with department policy.	Oracle provides a *View Purchase Orders* on-line inquiry to track the current status of documents. Users can view various types of purchase orders by entering a variety of search criteria. Oracle displays a detailed account of the purchase orders, invoices, shipment schedules, and provides an option to review additional details such as price breaks, distributions, release distributions, and on-line requisitions. Users may also query on the standard input screens. Additionally, Oracle provides the *Purchase Order Distribution Detail Report* for tracking the distribution of goods for active purchase orders.	**No Gap.**	
5. Purchasing	Purchase Orders, Requisitions	Ability to correctly reserve and process requisitions based on available funding for the department issuing the requisition.	If there are sufficient funds available the application reserves funds and processes the requisition.	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			A user can check the availability of funds for a specific requisition line. This procedure is initiated by choosing the *Check Funds* option in the *More* field of the *Requisition Line Zone* panel. A user can reserve funds by choosing the "Action" field on the *Requisition Header Zone* panel in Oracle. If there are insufficient funds the application generates a message stating the "funds did not pass funds reservation."		
6. Purchasing	Procurement	Ability to link a Contract Purchase Order (CPO) to a Standard Purchase Order (SPO) and perform a two-way query.	Oracle provides the *Purchase Order Summary* panel to link a CPO to an SPO. This screen details information related to a SPO including purchase order number, supplier name, ship-to location, buyer name, type of purchase order, bill to location, status and dollar amount. Using the *Purchase Order Summary* users can reference a related CPO number in the "Contract"	Due to the parent-child relationship between a SPO (parent) and CPO (child), users do not have the option of referencing a SPO from a CPO, and are therefore unable to perform a query from CPO to SPO.	Management should review the need for a two-way query between a SPO and CPO and determine if customization is necessary.

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			column from the "Reference Documents" field. Using this reference, users are able to query on the SPO and retrieve data on the related CPO numbers.		
7. Purchasing	Procurement	Ability to match a blanket purchase order release dollar amount to the invoice dollar amount.	Oracle provides the *Purchase Order Release History Inquiry* to match a blanket purchase order release dollar amount to an invoice dollar amount. This inquiry details: • Purchase order number • Status of purchase order (ie: open, closed) • Shipping information • Release dollar amount • Dollar amount matched to an invoice. • Variances between release and invoice dollar amounts Oracle also provides the option of enabling the "Allow Distribution Level Matching." With this option,	There is a variance between release and invoice dollar amounts. Users are not aware of the "Allow Distribution Level Matching" functionality in Oracle.	The Oracle setup tables should be reviewed to determine if "Allow Distribution Level Matching" is enabled. If the functionality is enabled, the source code logic should be reviewed to identify the cause of the error. The functionality should be tested to ensure it is working according to specifications. If the City of Detroit does not choose to enable the functionality, the business reason and an appropriate workaround should be communicated across departments.

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			users can match the "Match" amount entered to a specific purchase order distribution on the purchase order shipment, rather than having Oracle prorate across all outstanding purchase order distribution lines.		
8. Purchasing	Reporting	Ability to view a report that details: • Budget amount • Encumbrance Amount • Actual Amount • Funds Available This report is used by Division Heads and Superintendents to determine the financial status of departments. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the *Budget Funds Available Analysis* report. This report shows: • Budget Amount, • Encumbrance Amount, • Actual Amount • Funds Available • Total budget amount • Total Encumbrance amount • Total Actual Amount • Total Funds Available This report displays the dollar amounts, as indicated above, for each fund within the appropriation. This report is initiated by navigating to General Ledger, Request, Standard, Budget Funds Analysis Report.	As per our discussion with users we noticed: • Encumbrance year-to-date amounts, actual amounts and funds available amounts are not consistent between the Budget Funds Available Analysis Report and the Funds Available Inquiry. • Year-to-date amounts are not consistent between the Budget Funds Available Analysis Report and the Funds Available	As per our discussion with the DRMS team, the *Funds Available Inquiry* is correct. The *Funds Available Analysis* report provides inaccurate data. The source code for the report should be reviewed to identify and resolve the errors. In the short term, users can use the *Account Analysis (132-Char)* report. This report details: • Source Module • Source Category • Accounting Flexfield • Description • Source Item • Debits • Credits • Period Beginning Balance • Period Ending Balance

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			Additionally, summary information can be reviewed through Oracle's *Funds Available Inquiry*. This inquiry is displayed by navigating to Inquiry, Account, Balance Type: Actual navigational path.	Inquiry. Given these discrepancies, the user is unable to determine which data to rely on.	This report displays the dollar amounts, as indicated above, for a specific fund. This report is initiated by navigating to General Ledger, and should be processed using "Report Criteria" in the *Entry Item* field.
9. Purchasing	Reporting	Ability to view a report that shows the required details relating to encumbrances including: Requisition number, Vendor name, Reserved date, Item description, Quantity unit, Unit price, Amount, and Requisition subtotal dollar amount. This report is useful in planning purchase order processing. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the Encumbrances Detail Report. This report has a column for: • Requisition number • Vendor name • Reserved date • Item description • Quantity unit • Unit price • Entered Amount • Functional Amount • Requisition Subtotal	• Report does not populate the Vendor/Suppliers name under the *Source* column. • Report is not calculating the amount of encumbrances correctly.	The source code of the report should be reviewed to identify the cause of the error. Our initial analysis indicated that the multiplication of unit price and quantity unit is incorrect. The above source code logic should be reviewed. Further tests should be performed to identify other errors.
10. Purchasing	Reporting	Ability to obtain detailed report	Oracle provides the Open	The dollar amount of	It appears that the report has been pulled

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
		of open encumbrance balances.

Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report. | Encumbrance Balance with Transaction Detail report through the General Ledger module. | encumbrances is inaccurately stated in the "Open Encumbrance Balance" report. | out due to the errors and therefore the user was unable to provide this report.

The source code of the logic should be reviewed to identify the cause of the error. Once corrected, the report should be tested to ensure it is working according to specifications. |
| 11. Accounts Payable | Processing – Invoices, Credit & Debit Memos | Ability to control a credit memo by automatically applying the credit to the next payment scheduled. | The user creates a "Credit Memo" through Oracle by entering a negative amount on a customer's account. The user then matches the "Credit Memo" to a future invoice to reduce the amount owed on that invoice.

Oracle automatically deducts the amount of the credit memo from an invoice in the next batch of invoices received from the vendor. | **No Gap.** | |
| 12. Accounts Payable | Processing – Invoices, Credit & Debit Memo | Ability to receive notification if an invoice is rejected. This is necessary in order to avoid potential delays in vendor | The approval process in Oracle is user-defined and includes a rejection status for invoices. When an invoice approver | The submitter of an invoice is not notified if the invoice is rejected. | The source code/setup for the invoice approval process should be reviewed to identify the cause for the error. |

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
		payments.	chooses a document approval action in the *Approve Documents and Enter Signature Approvals Form*, an option of "reject" is available. If the Invoice approver rejects the document indicating they do not want to approve it, Oracle notifies the invoice submitter through the *Notification Form* that the invoice was rejected. When an approver and/or submitter signs on, Oracle automatically displays the *Notification Form* after displaying the *Oracle Government Purchasing banner Form*. This form provides the user with a summary of the status of outstanding items that need their attention.		In the short term, users can use the Invoice on Hold Report. This report provides detail information for the invoices that have not received approval, and therefore have not been paid.
13. Accounts Payable	Payment & Validation	Ability to control duplicate payments for recurring and non-recurring items.	Oracle will not allow a user to enter a duplicate document number for a vendor. If a user attempts to enter a duplicate document number, an error message is generated.	**Gap**. It appears that duplicate payments for non-recurring items occur as a result of the following process: • The departments	Per our discussion with the DRMS team procedures have been established to control duplicate payments. To eliminate duplicate payments: • The procedure for entering and

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Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			Purchase invoices must be matched to a purchase order and, optionally, receipts and inspections, before they can be approved for payment. Oracle provides the option to perform matching between invoice, purchase order, receipt, and/or acceptance information to ensure that payment is only applied for goods that have been ordered, ordered	receive an invoice and the Accounts Payable division receives a copy of the invoice. • Accounts Payable division pays the invoice upon receipt. • Departments generate a check request and forward the original check request and invoice to the Accounts Payable division • Accounts Payable division pays the most recently submitted invoice within the system by adding a unique character to the end of the invoice number. Duplicate payments also occur as a result of supplier name entry:	paying invoices should be reviewed to determine if it is comprehensive. Appropriate changes should be made to the procedure as necessary. This procedure should be formally communicated to all of the departments. • The matching criteria within Oracle should be reviewed and tested to ensure it is working properly.

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
				• Two Supplier Names are entered on the Suppliers screen for the same supplier with identical addresses. The abbreviations included in the Supplier names differ. • The application allows circumvention of matching and users apply payment for the same invoice number to each of the supplier names, resulting in duplicate payments for (1) supplier. It appears that duplicate payments for recurring items occur as a result of the following process: • Users entering lease number as the invoice number	

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
				• Payment is approved based on lease number • Users enter invoice number upon receipt • Payment for the same goods is approved based on invoice number Additionally, duplicate payments occur as a result of users entering the invoice dollar amount as the invoice number.	
14. Accounts Payable	Payment & Validation	Ability to pay vendors in timely manner.	Oracle begins the check generation process once the invoice is approved.	**No Gap**	
15. Accounts Payable	Payment & Validation	Ability to track open and paid invoices that were entered into Oracle through batch form.	The user can query for purchase and non-purchase order invoice batch names through Oracle, *View Invoice Batch Summary*.	It appears that the batch name is changed before Central Accounts Payable enters the batch into Oracle. As a result, users are unable to track invoices	Per discussions with users, the batch names are created using the naming convention as outlined in the procedure manual. The procedure for creating and entering

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
				according to batch names.	batch names should be reviewed to ensure it is current and formally communicated across the departments.
16. Accounts Payable	Payment & Validation	Ability to track payment of an invoice by vendor name.	Oracle provides the *Payment Overview* screen to track all invoices that have been paid for a particular vendor.	**No Gap.**	
17. Project Accounting	Budgets	Ability to "baseline" a change in an award budget for the purposes of: • Performance reporting • Revenue calculation	Oracle allows users to "baseline," or authorize budgets for projects or tasks. Within the Award Management Oracle sub-module, copying the draft budget when the award is "baselined" creates an award's baseline budget. After a user submits a budget or a change for a budget by selecting the "submit" field on the *Projects* panel, the "submit" fieldname should change to "baseline." The user should select the "baseline" field indicating authorization of the budget.	Our initial analysis indicated that the "submit" fieldname does not change to "baseline."	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. The source code logic should be reviewed to determine the cause of the error. Once corrected, the "baseline" functionality should be tested to ensure it is working as intended.
18 Project	Budgets	Ability to define accounts and	The relationship between projects	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Accounting		projects in accordance with business requirements.	and accounts is user defined.		
19. Project Accounting	Budgets	Ability to retrieve the following data through the Oracle Tech Team Grants Responsibility sub-module: • Projects • Awards • Award Budgets • Project budgets • Budgetary Control	Access to Project Accounting sub-modules is dependent upon security privileges across user groups. Oracle's database retrieval process is identical across Project Accounting sub-modules.	When a user attempts to retrieve a valid project number, the Tech Team Grant's sub-module returns the following error message: • "40212: Invalid value for field SEGMENT1." In the Grants sub-module, however, the project number is retrieved and the error message is not generated.	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. The source code logic should be reviewed to identify the cause of the error. Once corrected, the sub-module should be tested to ensure that it is working properly. The users' security privileges should be reviewed to ensure that they are appropriate for the job responsibility.
20. General Ledger	Chart of Accounts	Ability to define the chart of accounts to include fund, organization, project, object, appropriation, utility and function.	Oracle provides an "Accounting Flexfield." Users may choose to structure the account segments in the Accounting Flexfield to meet the needs of their organization.	**No Gap.**	
21. General Ledger	Journal Entries, Revenues and Expenses	Ability to enter, update and validate journal entries on-line.	Oracle provides functionality to enter, update and validate journal entries on-line. Specifically,	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			Oracle supports journal entry: • Allocation • Recurring • Reversing • Statistical • Foreign currency • Skeleton Users can perform journal entry on-line using manual journal entry, subledger entry through the *Journal Import* interface, and spreadsheet entry through the Applications Desktop integrator. Oracle's on-line validation process verifies: • Account combinations • Batch totals • Journal totals		
22. General Ledger	Journal Entries, Revenues and Expenses	Ability to correct journal entries on-line before final submission to the database.	Users have the option to allow suspense posting through Oracle's "*Allow Suspense Posting.*" Enabling this functionality, Oracle automatically posts the difference between debits and credits to the	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			default suspense account entered for the set of books. If users setup the application to not allow suspense posting, Oracle requires the user to enter journal entries such that each journal entry balances by debits and credits before posting.		
23. General Ledger	Journal Entries, Revenues and Expenses	Ability to view a total dollar amount (roll-up amount) for accounts in accordance with procedure. This is used to determine the total expenditure.	Oracle provides the *Funds Available Inquiry*. The inquiry provides details for specific accounts including account number, budget dollar amount, encumbrance dollar amount, actual dollar amount, and funds available dollar amount.	The *Funds Available Inquiry* does not provide a total dollar amount (roll-up amount) for the funds available. Currently, the user manually calculates the total dollar amount based on each of the funds available account dollar amounts.	Management should review the need for the roll-up amount and determine if customization is necessary.
24. General Ledger	Cost Accounting	Ability to automatically perform year-end close	After the first period of a new year is opened, Oracle provides the following functionality to perform year-end close: • Triggers the calculation of the retained earnings	**No Gap.**	

Table 2. DRMS Gap Analysis Matrix
Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			figure • Calculates the profit or loss • Sets all revenue and expense account balances to zero • Posts differences to the retained earnings account defined in the General Ledger setup		
25. General Ledger	Cost Accounting	Ability to view subledger details for encumbrances including purchase order numbers, requisition numbers, and vendor names.	Oracle provides the *General Ledger Inquiry* for encumbrances. Users have the option to view additional details for the encumbrance receipts by selecting the *Subledger Details* button.	In an attempt to view Subledger Details, the application generates the following error message: • "APP-08113: You cannot drill down this journal line. Verify that subledger drilldown is enabled and the journal originated from AP/AR subledger."	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. Once corrected, the Subledger Details functionality should be tested to ensure it is working according to specifications.
26. General Ledger	Cost Accounting	Ability to view consistent dollar amounts for debits, between	For Subledger Details, the dollar amounts between General Ledger	For Subledger Details, the dollar amounts are not	Per our discussion with the DRMS team, additional research is required to

Table 2. DRMS Gap Analysis Matrix

Health Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
.		General Ledger and Account Payables Subledger Details.	and Accounts Payable should be consistent.	consistent between General Ledger and Account Payables.	determine the cause of the error. The source code logic should be reviewed to identify the cause of the error. Once corrected, the Subledger Details functionality should be tested to ensure it is working according to specifications.

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
1. Purchasing	Purchase Orders, Requisitions	Ability to generate purchase orders based on requisitions.	Users create purchase orders using Oracle's *AutoCreate PO* form. This form is used to source requisition lines and to create purchase orders from on-line purchase requisitions. For purchase orders with paper requisitions or without a requisition, the user will use Oracle's *Enter Purchase Orders* form.	**No Gap.**	
2. Purchasing	Purchase Orders, Requisitions	Ability to track purchase orders and requisitions after the information is received through the inbound interface, Enterprise Maintenance Planning and Control (EMPAC). Purchase orders and requisitions are tracked in order to obtain follow-up information as necessary.	Purchase orders and requisitions are tracked through the Oracle *Action History Screen*. This screen allows users to query on purchase order and requisitions according to the following: • Purchase order number • Requisition number • Date range Additionally, Oracle provides reports that summarize the purchase orders and requisitions processed for a specific department.	The *Action History* screen does not provide the date assigned to the buyer or the buyer name.	Management should review the need to add the date assigned to buyer and the buyer's name on the *Action History* screen. Once reviewed, management should determine if customization is necessary.
3.					

Table 3. DRMS Gap Analysis Matrix
Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Purchasing	Purchase Orders, Requisitions	Ability to store and track the distribution of purchase orders.	Purchase orders distributions are tracked through the *Purchase Order Distribution Detail Report*.	**No Gap.**	
4. Purchasing	Procurement	Ability to process blanket purchase orders. A blanket purchase order (BPO) specifies items and prices as negotiated with the supplier.	To process a BPO, the following fields have to be entered: • Start date • End date • Minimum units • Maximum units • Minimum dollar amount • Maximum dollar amount For each purchase order in a BPO, a purchase order release must be processed.	**No Gap.**	
5. Purchasing	Procurement	Ability to approve releases generated against a blanket purchase agreement.	After the blanket purchase agreement is processed through Oracle, the approval process can begin. The approval process is user-defined. When a user chooses a document approval action in the *Approve Documents and Enter Signature Approvals* form they have the option of approving or	The application returns the following error message upon attempt to approve a release: • APP-14056: User Exit #PO Request_Action Returned Error. #PO Request_Action encountered an internal error. Parameters:	Per discussion with the DRMS team, the procedure for approving blanket purchase agreements should be formally communicated to ensure all users are in compliance. The source code logic should be reviewed to identify the cause of the gap and additional testing should occur to ensure the blanket purchase agreement approval process is working

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			rejecting the document.	REQUEST_ACTION, APPROVE AND RESERVE, RELEASE, BLANKET, 57115,0,0,0,0, GLOBAL.info_request, GLOBAL.status_field, GLOBAL.online_report _id, GLOBAL.return_code, NOTE, OFFLINE_CODE	properly.
6. Purchasing	Reporting	Ability to view a report that details: • Budget amount • Encumbrance Amount • Actual Amount • Funds Available This report is used by Division Heads and Superintendents to determine the financial status of departments. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also	Oracle provides the *Budget Funds Available Analysis* report. This report shows: • Budget Amount, • Encumbrance Amount, • Actual Amount • Funds Available • Total budget amount • Total Encumbrance amount • Total Actual Amount • Total Funds Available This report displays the dollar amounts, as indicated above, for each fund within the appropriation.	As per our discussion with users we noticed: • Encumbrance year-to-date amounts, actual amounts and funds available amounts are not consistent between the Budget Funds Available Analysis Report and the Funds Available Inquiry. • Year-to-date amounts are not consistent between the Budget	As per our discussion with the DRMS team, the *Funds Available Inquiry* is correct. The *Funds Available Analysis* report provides inaccurate data. The source code for the report should be reviewed to identify and resolve the errors. In the short term, users can use the *Account Analysis (132-Char)* report. This report details: • Source Module • Source Category • Accounting Flexfield • Description

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
		use this report.	This report is initiated by navigating to General Ledger, Request, Standard, Budget Funds Analysis Report. Additionally, summary information can be reviewed through Oracle's *Funds Available Inquiry*. This inquiry is displayed by navigating to Inquiry, Account, Balance Type: Actual navigational path.	Funds Available Analysis Report and the Funds Available Inquiry. Given these discrepancies, the user is unable to determine which data to rely on.	• Source Item • Debits • Credits • Period Beginning Balance • Period Ending Balance This report displays the dollar amounts, as indicated above, for a specific fund. This report is initiated by navigating to General Ledger, and should be processed using "Report Criteria" in the *Entry Item* field.
7. Purchasing	Reporting	Ability to view a report that shows the required details relating to encumbrances including: Requisition number, Vendor name, Reserved date, Item description, Quantity unit, Unit price, Amount, and Requisition subtotal dollar amount. This report is useful in planning purchase order processing. Accounts Payable, Accounts Receivable and General Ledger	Oracle provides the Encumbrances Detail Report. This report has a column for: • Requisition number • Vendor name • Reserved date • Item description • Quantity unit • Unit price • Entered Amount • Functional Amount • Requisition Subtotal	• Report does not populate the Vendor/Suppliers name under the *Source* column. • Report is not calculating the amount of encumbrances correctly.	The source code of the report should be reviewed to identify the cause of the error. Our initial analysis indicated that the multiplication of unit price and quantity unit is incorrect. The above source code logic should be reviewed. Further tests should be performed to identify other errors.

Table 3. DRMS Gap Analysis Matrix
Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
		users, across departments, also use this report.			
8. Purchasing	Reporting	Ability to obtain detailed report of open encumbrance balances. Accounts Payable, Accounts Receivable and General Ledger users, across departments, also use this report.	Oracle provides the Open Encumbrance Balance with Transaction Detail report through the General Ledger module.	The dollar amount of encumbrances is inaccurately stated in the "Open Encumbrance Balance" report.	It appears that the report has been pulled out due to the errors and therefore the user was unable to provide this report. The source code of the logic should be reviewed to identify the cause of the error. Once corrected, the report should be tested to ensure it is working according to specifications.
9. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to control a credit memo by automatically applying the credit to the next payment scheduled.	The user creates a "Credit Memo" by entering a negative amount to on the customer's account. The user then matches the "Credit Memo" to a future invoice to reduce the amount owed on that invoice. Oracle automatically deducts the amount of the credit memo from the invoice in the next batch of invoices received from the vendor.	**No Gap.**	

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
10. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to track invoices for the following agencies within the Water & Sewerage department: • A41000 • A42000	Oracle provides the *Invoice On Hold* Report. The parameters included on the report allow the users to specify: • Agency Number • Hold Name • Vendor Name • Order By Criteria • On Hold by Period Option • First Entered Date.	User is unable to process this report for agency (A41000)	Per our discussion with the DRMS team the ability to run reports is dependent upon a user's security. The application security/access should be reviewed to determine if all users, dependent on job function, are capable of running the report.
11. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to receive notification if an invoice is rejected. This is necessary in order to avoid potential delays in vendor payments.	The approval process in Oracle is user-defined and includes a rejection status for invoices. When an invoice approver chooses a document approval action in the *Approve Documents and Enter Signature Approvals Form*, an option of "reject" is available. If the Invoice approver rejects the document indicating they do not want to approve it, Oracle notifies the invoice submitter through the *Notification Form* that the invoice was rejected. When an approver	The submitter of an invoice is not notified if the invoice is rejected.	The source code/setup for the invoice approval process should be reviewed to identify the cause for the error. In the short term, users can use the Invoice on Hold Report. This report provides detail information for the invoices that have not received approval, and therefore have not been paid.

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			and/or submitter signs on, Oracle automatically displays the *Notification Form* after displaying the *Oracle Government Purchasing banner Form* . This form provides the user with a summary of the status of outstanding items that need their attention.		
12. Accounts Payable	Processing – Invoices, Credit & Debit Memos	Ability to process distribution adjustments to purchase orders without the expenditure item date.	The "Expenditure Item Date" is displayed on the *Distribution* screen in Payables. The "Expenditure Item Date" is a non-required field and is the date on which work is performed, and on which work is charged to a project and task.	Based on our initial analysis, the application does not allow purchase orders to be processed unless the "Expenditure Item Date" is included on the *Distribution* screen.	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. After the error is identified and corrected, the distribution adjustment process should be tested to ensure it is working according to specifications.
13. Accounts Payable	Payment & Validation	Ability to process approvals for invoices created for chemical purchases.	The approval process in Oracle is user-defined and includes an approval and rejection status for invoices. When an invoice approver chooses a document approval action in the *Approve Documents and Enter Signature Approvals Form*, an option of	On an inconsistent basis, the application will not accept the approval of invoices for chemical purchases.	Per our discussion with the DRMS team, the procedure for approving invoices should be communicated across departments to ensure user compliance. Additional analysis and testing should occur to identify additional errors within

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			"reject" is available. If the Invoice approver rejects the document indicating they do not want to approve it, Oracle notifies the invoice submitter through the *Notification Form* that the invoice was rejected. When an approver and/or submitter signs on, Oracle automatically displays the *Notification Form* after displaying the *Oracle Government Purchasing banner Form* . This form provides the user with a summary of the status of outstanding items that need their attention.		the process for approving chemical purchases.
14. Accounts Payable	Payment & Validation	Ability to pay vendors in a timely manner.	Oracle begins the check generation process once the invoice is approved.	**No Gap.**	
15. Accounts Payable	Payment & Validation	Ability to control duplicate payments for recurring and non-recurring items.	Oracle will not allow a user to enter a duplicate document number for a vendor. If a user attempts to enter a duplicate	**No Gap.**	

Table 3. DRMS Gap Analysis Matrix
Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			document number, an error message is generated.

Purchase invoices must be matched to a purchase order and, optionally, receipts and inspections, before they can be approved for payment.

Oracle provides the option to perform matching between invoice, purchase order, receipt, and/or acceptance information to ensure that payment is only applied for goods that have been ordered, ordered | | |
| 16. Accounts Payable | Processing | Ability to track open and paid invoices that were entered into Oracle through batch form. | The user can query for purchase and non-purchase order invoice batch names through Oracle, *View Invoice Batch Summary*. | It appears that the batch name is changed before Central Accounts Payable enters the batch into Oracle. As a result, users are unable to track invoices according to batch names. | Per discussions with users, the batch names are created using the naming convention as outlined in the procedure manual.

The procedure for creating and entering batch names should be reviewed to ensure it is current and formally communicated across the departments. |
| 17. | | | | | |

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
Accounts Payable	Processing	Ability to review accurate receipts for goods delivered.	Oracle provides the *Receipt Transaction Summary* to track receipts for goods delivered. In Oracle, a receipt of goods represents an obligation to pay. As such, receiving posts an expense to an accrual account, which Account Payables relieves when it actually pays the bills.	Based on our initial analysis, the delivery information for goods is not consistently recorded on the *Receipt Transaction Summary.* Although goods were received, an expense was not posted to an accrual account.	The source code logic should be reviewed to identify additional errors. Once the errors are identified and corrected, testing should be performed to ensure the Receipt Transaction Summary is working as intended.
18. Accounts Receivable	Customers	Ability to allow unique/flexible repayment plans.	Oracle provides a *Defined Payment Terms* Form. This form is used to specify: • Payment terms • Discount percentages • Split payment terms	**No Gap.**	
19. Accounts Receivable	Billing	Ability to credit and debit accounts in a timely manner, based on the population of an accurate utility segment in the Key Accounting Flexfield.	Oracle defines Key Flexfields. Key Flexfields are used as unique identifiers and allow Oracle to use a single internal value to bind related records together, while giving users maximum flexibility in assigning external identifying numbers.	The utility segment in the Flexfield is not populated for funds assigned to Accounts Receivable on the *Trial Balance – DRMS Version Report.*	Based on discussion with the DRMS team, the *Trial Balance -DRMS Version Report* source code logic should be reviewed and modified according to specifications. Once corrected, the report should be tested to ensure it is working as intended.

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
20. Accounts Receivable	Billing	Ability to perform dollar amount adjustments for the appropriate fund.	Adjustments are alterations to debit items (invoices, debit memos, and chargebacks). Adjustments are created in the *Transaction Summary Window* within Oracle by querying the transaction, selecting it, and then clicking the adjust button. Receivables credits the adjustment to the fund originally assigned to the invoice. Adjustments must be approved. Unapproved adjustments do not get applied to the customer balance or transferred to General Ledger.	**Gap.** Based on our initial analysis, it appears adjustments to invoices are credited to the "general fund," regardless of the fund originally assigned to the invoice.	The source logic should be reviewed to identify and resolve any additional errors. Once corrected, the adjustment functionality should be tested to ensure it is working as intended.
21. Accounts Receivable	Reports	Ability to obtain an accurate dollar amount total for funds on the *Aged Trial Balance* report.	Oracle provides the *Aged Trial Balance* Report. This report details: • Utility • Utility description • Object number • Beginning balance • Debits • Credits	The dollar amount totals indicated on the *Aged Trial Balance* report do not equal the sum of the ending balances on the same report.	The source code logic should be reviewed to identify the cause of the error. Once corrected, the report should be tested to ensure the report balances are accurate.

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			• Ending balance • Sum of ending balance for the specified fund		
22. Project Accounting	Budgets	Ability to "baseline" a change in an award budget for the purposes of: • Performance reporting • Revenue calculation	Oracle allows users to "baseline," or authorize budgets for projects or tasks. Within the Award Management Oracle sub-module, copying the draft budget when the award is "baselined" creates an award's baseline budget. After a user submits a budget or a change for a budget by selecting the "submit" field on the *Projects* panel, the "submit" fieldname should change to "baseline." The user should select the "baseline" field indicating authorization of the budget.	**No Gap.**	
23. Project Accounting	Budgets	Ability to define accounts and projects in accordance with business requirements.	The relationship between projects and accounts is user defined.	**No Gap.**	

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
24. General Ledger	Journal Entries, Revenues and Expenses	Ability to view a total dollar amount (roll-up amount) for accounts in accordance with procedure. This is used to determine the total expenditure.	Oracle provides the *Funds Available Inquiry*. The inquiry provides details for specific accounts including account number, budget dollar amount, encumbrance dollar amount, actual dollar amount, and funds available dollar amount.	The *Funds Available Inquiry* does not provide a total dollar amount (roll-up amount) for the funds available. Currently, the user manually calculates the total dollar amount based on each of the funds available account dollar amounts.	Management should review the need for the roll-up amount and determine if customization is necessary.
25. General Ledger	Journal Entries / Ledgers / Revenues & Expenses	Ability to correct journal entries on-line before final submission to the database.	Users have the option to allow suspense posting through Oracle's "*Allow Suspense Posting*." Enabling this functionality, Oracle automatically posts the difference between debits and credits to the default suspense account entered for the set of books. If users setup the application to not allow suspense posting, Oracle requires the user to enter journal entries such that each journal entry balances by debits and credits	**No Gap.**	

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
			before posting.		
26. General Ledger	Cost Accounting	Ability to view consistent dollar amounts for debits, between General Ledger and Account Payables Subledger Details.	For "Subledger Details", the dollar amounts in General Ledger and Accounts Payable should be consistent.	For "Subledger Details", the dollar amounts are not consistent between General Ledger and Account Payables.	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. The source code logic should be reviewed to identify the cause of the error. Once the error is identified and corrected, the Subledger Details should be tested to ensure it is working properly.
27. General Ledger	Cost Accounting	Ability to view actual expenses by period-to-date and year-to-date.	Oracle provides the General Ledger Inquiry *for Actual Expenses*. This inquiry includes period-to-date and year-to-date dollar amounts.	**No Gap.**	
28. General Ledger	Cost Accounting	Ability to view subledger details for encumbrances including purchase order numbers, requisition numbers, and vendor names.	Oracle provides the *General Ledger Inquiry* for encumbrances. Users have the option to view additional details for the encumbrance receipts by selecting the *Subledger Details* button.	In an attempt to view Subledger Details, the application generates the following error message: • "APP-08113: You cannot drill down this journal line. Verify that subledger drilldown is	Per our discussion with the DRMS team, additional research is required to determine the cause of the error. It appears the error message is not generated when attempting to view the debit and credit Subledger Details for invoices. Given this, the setup tables

Table 3. DRMS Gap Analysis Matrix

Water & Sewerage Department

PROCESS	SUB-PROCESS	PROCESS TASK STATEMENTS	DRMS ORACLE FUNCTIONALITY	GAP DESCRIPTION	RECOMMENDATION
				enabled and the journal originated from AP/AR subledger."	for encumbrances should be reviewed to determine if the subledger drilldown is enabled.
29. General Ledger	Cost Accounting	Ability to automatically perform year-end close	After the first period of a new year is opened, Oracle provides the following functionality to perform year-end close: • Triggers the calculation of the retained earnings figure • Calculates the profit or loss • Sets all revenue and expense account balances to zero • Posts differences to the retained earnings account defined in the General Ledger setup	**No Gap.**	